



Justin P. Wilson, Comptroller

February 4, 2015

Money Missing From Hardeman County Solid Waste Department

An investigation by the Tennessee Comptroller's Office has revealed a cash shortage of at least \$3,062.72 in the Hardeman County Solid Waste Department.

Investigators found that a former employee failed to deposit the money she collected for solid waste fees. The former employee adjusted customer accounts to reflect an amount less than what was actually collected. Additionally, the former employee issued receipts to customers for funds that were never deposited.

The former employee admitted to investigators that "solid waste records show that I may have taken county money for personal usage."

Comptroller investigators also questioned \$9,071.44 in write-offs and adjustments made to customer accounts. These adjustments and write-offs were not supported with any documentation.

These findings have been reviewed with the district attorney general for the Twenty-fifth Judicial District.

Comptroller investigators recommend several changes to improve financial checks and balances within the Solid Waste Department. The changes include improving the oversight of customer accounts, developing written policies and procedures, and separating money-handling responsibilities within the office.

"This case is another example of how insufficient internal controls can lead to the loss of taxpayer money," Comptroller Justin P. Wilson said. "I am pleased to see the county mayor indicate that changes are being made."

To view the investigation online, go to: <http://www.comptroller.tn.gov/ia/>.

If you suspect fraud, waste or abuse of public money in Tennessee, call the Comptroller's toll-free hotline at (800) 232-5454, or file a report online at: www.comptroller.tn.gov/hotline. Follow us on twitter: [@TNCOT](https://twitter.com/TNCOT)

Media contact: John Dunn, Public Information Officer, (615) 401-7755 or john.dunn@cot.tn.gov

Tennessee Comptroller of the Treasury
State Capitol Nashville, TN 37243
Phone: (615) 741-2775
Email: comptroller.web@cot.tn.gov